

Fiscal Year 2019 Proposed General Fund Budget

Tuesday, July 17th, 2018

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Budget Preparation Timeline

January - March

- First Quarter Review
- Annual Financial Audit
- Presentation of Annual Progress Report
- Survey Results to City Council
- Annual Update of the Strategic Action Plan

April - May

- Review 10 Year Infrastructure Plan
- Departments Begin FY 2019 Budget Preparation
- Second Quarter Review
- Year to Date Budget Results Presentation



Budget Preparation Timeline

May – June

- Fund Accounting & Long Term Planning Presentation
- Property Tax & Other Revenues Presentation

July - August

- General Fund Budget Workshop
- Adopt Maximum Millage Rate (August 4th deadline)
- Third Quarter Review
- Capital Funds Budget Workshop
- Proprietary & Special Revenue Budget Workshop
- Final Proposed Budget Presentation



Budget Preparation Timeline

September

- Public Hearing to Tentatively Adopt Millage Rate & Budget
- Public Hearing to Adopt Final Millage Rate & Budget

October – December

- FY 2018 Year End Close-out
- End of Year Review with Departments



Presentation Overview

- 2019 Millage Rate Proposal
- Proposed Personnel Changes
- Summary of General Fund Revenue & Expenditures
- Proposed Budget by Division
- Millage Rate Options
- Options that Require Additional Funding



2019 Maximum Millage Rate Proposal

	Millage Rate
FY 2019 Proposed TRIM Rate	4.5937
FY 2018 Millage Rate	4.5937



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Proposed Personnel Changes

New Positions:

- Streets Maintenance:
 - Equipment Operator
 - Signal/Traffic Technician
- Central Services:
 - Safety Coordinator
(June start date)
- Finance:
 - Business Tax Inspector
- Construction Management & Eng.:
 - Transportation Project Coordinator

Existing Positions:

- Communications & Marketing:
 - Public Relations Coordinator
(PT to FT)

Budget includes 3% average merit raise and 2.9% adjustment to starting salaries in January.



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2018 General Fund Projections

	Budget 2018	Estimated 2018	Change	Percentage Change
<i>Budgeted Expenditures</i>	34,992,438	34,843,042	(149,396)	-0.4%
<i>Transfer to Stormwater Fund</i>	-	200,000		
<i>Hazard Tree Removal Overage</i>	-	177,614		
Total Projected Expenditures	34,992,438	35,220,656	228,218	0.7%
<i>Estimated Revenue</i>	34,992,438	34,872,192	(120,246)	-0.3%
<i>Fund Balance Appropriation</i>	-	348,464		
Total Revenue	34,992,438	35,220,656	228,218	0.7%



2019 General Fund Proposed Budget

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
<i>Operating Expenditures</i>	34,992,438	36,545,282	1,552,844	4.4%
<i>Replenish Fund Balance</i>		360,460		
Total Expenditures	34,992,438	36,905,742	1,913,304	5.5%
Total Revenue	34,992,438	36,905,742	1,913,304	5.5%



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Administrative Services



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Administration Summary

Summary

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Administration	3,957,809	4,126,725	168,916	4.3%
	Budget 2018	Proposed 2019	Change 2018-2019	
Personnel (FTE)	27.00	29.00	2.00	

	Budget 2018	Estimated 2018	Change	Percentage Change
Administration	3,957,809	3,870,853	(86,956)	-2.2%

Includes:

City Council, City Manager's Office, Communications & Marketing, Central Services, City Clerk's Office, Human Resources, City Attorney, Economic Development and Financial Services



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City Manager's Office

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	381,009	397,913	16,904	4.4%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	381,009	379,038	(1,971)	-0.5%



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Communications & Marketing

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	426,734	455,574	28,840	6.8%

	Budget 2018	Proposed 2019	*Change 2018-2019
Personnel (FTE)	3.5	4.0	0.5

* Public Relations Coordinator (PT to FT)

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	426,734	424,886	(1,848)	-0.4%



Central Services

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	350,794	405,366	54,572	15.6%
	Budget 2018	Proposed 2019	*Change 2018-2019	
Personnel (FTE)	4.5	5.5	1	

* Safety Coordinator (start June 2019)

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	350,794	349,056	(1,738)	-0.5%



City Clerk's Office

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	182,286	164,410	(17,876)	-9.8%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	182,286	168,544	(13,742)	-7.5%



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City Attorney

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	470,391	526,473	56,082	11.9%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	470,391	520,086	49,695	10.6%

Note: Includes half of City Clerk/Paralegal and City Attorney costs.



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Financial Services

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	938,231	943,914	5,683	0.6%

	Budget 2018	Proposed 2019	*Change 2018-2019
FTE	14.00	14.50	0.50

**Move 50% Compliance Manager to Building Fund*
**Business Tax Inspector*

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	938,231	934,212	(4,019)	-0.4%



Human Resources

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	556,102	602,828	46,726	8.4%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	556,102	543,237	(12,865)	-2.3%



Economic Development

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	433,447	473,191	39,744	9.2%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	433,447	432,836	(611)	-0.1%



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Community Development



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Construction Management & Engineering

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
Expenditures	1,973,900	1,230,968	(742,932)	-38%

**Direct cost versus allocation of CM&E Stormwater & Utility Costs*

	Budget 2018	Proposed 2019	**Change 2018-2019
FTE	20.25	21.25	1.00

**Transportation Project Coordinator

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	1,973,900	1,964,150	(9,750)	-0.5%



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Planning

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	1,585,015	1,661,509	76,494	4.8%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	1,585,015	1,560,626	(24,389)	-1.5%



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Code Enforcement

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	2,343,520	2,465,912	122,392	5.2%

	Budget 2018	Estimated 2018	*Change	Percentage Change
Expenditures	2,343,520	2,521,134	177,614	7.6%

*Hazard Tree Removal from Irma



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Public Safety



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Law Enforcement

	Budget 2018	*Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	3,338,578	3,505,503	166,925	5.0%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	3,338,578	3,338,578	-	0.0%

*Per contract with FCSO:

- (1) Commander
- (3) Sergeants
- (2) Corporals
- (21) Deputies
- (1) School Resource Deputy



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Fire

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
Expenditures	8,648,477	8,931,687	283,210	3.3%

	Budget 2018	Estimated 2018	*Change	Percentage Change
Expenditures	8,648,477	8,747,897	99,420	1.1%

*Employee Retirements, EMS Grant (\$16k)



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Parks & Recreation



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Parks & Recreation

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
Expenditures	1,613,432	2,089,883	476,451	29.5%

*additional staffing hours for programs & facilities

	Budget 2018	Estimated 2018	**Change	Percentage Change
Expenditures	1,613,432	1,624,980	11,548	0.7%

**Increased Electricity/Water



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Tennis Center

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	292,398	324,328	31,930	10.9%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	292,398	288,629	(3,769)	-1.3%



Golf Course

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	1,546,037	1,572,365	26,328	1.7%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	1,546,037	1,528,106	(17,931)	-1.2%



Public Works



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Parks Facilities Maintenance

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	2,111,527	2,226,741	115,214	5.5%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	2,111,527	2,101,853	(9,674)	-0.5%



Streets & Drainage

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	6,332,254	6,975,975	643,721	10.2%
	Budget 2018	Proposed 2019	*Change 2018-2019	
FTE	53.30	55.30	2.00	
*Equipment Operator				
*Signal/Traffic Technician				

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	6,332,254	6,313,127	(19,127)	-0.3%



Non-Departmental



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Includes:

- RSVP Grant
- Cultural Arts Grants
- Historical Society Grant
- Lobbying Contract
- CRA TIF

Non-Departmental

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
<i>Expenditures</i>	1,113,045	1,333,687	220,642	19.8%
<i>Value Adjustment Contingency</i>	136,446	100,000		
<i>Replenish Fund Balance</i>		360,460		
Total Expenditures	1,249,491	1,794,147	544,656	44%

*Increase in TIF & Facilities Allocation

	Budget 2018	Estimated 2018	Change	Percentage Change
<i>Expenditures</i>	1,113,045	1,160,723	47,678	4.3%
<i>Contingency</i>	136,446	-		
<i>Transfer to Stormwater Fund</i>	-	200,000		
Total Expenditures	1,249,491	1,360,723	111,232	9%



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Millage Rate



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Millage Rate History

Fiscal Year	Property Value	% Change over Prev Year	Operating Millage	Capital Millage	Total Millage	Ad Valorem Receipts
2008	7,009,877,421	12.34%	2.2123	0.75	2.96234	20,184,340
2009	6,131,965,169	-12.52%	2.6123	0.35	2.9623	17,602,781
2010	5,246,998,187	-14.43%	3.15	0.35	3.5	17,828,406
2011	4,463,085,550	-14.94%	3.5	-	3.5	15,048,300
2012	3,891,594,126	-12.80%	3.54	0.45	3.99	15,000,700
2013	3,646,122,021	-6.31%	4.1502	0.1456	4.2958	15,120,750
2014	3,690,312,857	1.21%	4.1932	0.0773	4.2705	15,203,633
2015	3,892,358,641	5.48%	4.1609	0.0841	4.245	15,963,477
2016	4,142,103,986	6.42%	4.0828	0.1622	4.245	16,973,093
2017	4,324,453,760	4.40%	4.112	0.133	4.245	17,714,800
2018	4,612,577,686	6.66%	4.3461	0.2476	4.5937	20,447,190
Change 2008-2018	-2,397,299,735	-34%	2.1338	-0.5024	1.63136	262,850

FY 2019 July 1st Estimate of Taxable Value is \$5,002,780,162 (8.46% increase)



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Millage Rate Options

2018 Millage Rate 4.5937

2019 Proposed Rate 4.5937

2019 Majority Vote Rate 6.3813

2019 Two-thirds Vote Rate 7.0194



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2019 Maximum Millage Rate Proposal

	Millage Rate	Taxes Generated*	\$ Change FY 18-19	% Change FY 18-19
2018 Millage Rate	4.5937	\$20,447,190		
<i>General Fund Portion</i>		\$19,344,600		
<i>Stormwater Fund Portion</i>		\$502,590		
<i>Capital Projects Fund Portion</i>		\$600,000		
2019 Proposed TRIM Rate	4.5937	\$22,176,927	\$1,729,737	8%
<i>General Fund Portion</i>		\$21,656,927		
<i>Stormwater Fund Portion</i>		\$520,000		

* Based on City's historical collection rate



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Options Not Currently Funded



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Options Not Currently Funded

Option	Budget Impact
RSVP Request for additional funding	\$5,000
Smart City Technology Improvements	\$500,000
<i>Applications & System Evaluation</i>	
<i>ERP Streamlining and Integrations</i>	
<i>Employee Emergency Notification Application</i>	
<i>Routing Application Integration</i>	
<i>Cloud Based Office Application Pilot</i>	
<i>RFID Inventory System Pilot</i>	
<i>Various Miscellaneous Smart City Applications</i>	
<i>Phone System Improvements</i>	



Funding Options

- Do not fund
 - Increase Fund Balance by \$360,000
- Partially fund Smart City technology improvements
 - Use \$360,000
 - Increase millage rate
- Fully fund Smart City technology improvements
 - Increase millage rate by .1052 (add \$360,000 to fund balance)
 - Use \$360,000 and increase millage by .03

Millage	Amount	Impact to Avg Tax Bill
0.03	\$140,000	\$3
0.1052	\$500,000	\$11



Looking Ahead

July 31st

Adopt Maximum Millage Rate (August 4th deadline)

TBD

Budget Workshop - Capital Funds

Aug 14th

Budget Workshop - Proprietary & Special Revenue Funds

August 28th

Final Proposed Budget Presentation

September:

Public Hearing to adopt tentative millage rate and Budget & Final Public Hearing to adopt final millage and budget



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